

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017) – Waive of late fee under section 47 for the period from 01.05.2022 till 30.06.2022 for delayed in filing **FORM GSTR-4** for Financial Year 2021-22 – Notification - Orders - Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms.No. 93

**Dated: 12-09-2022
Read the following:**

1. G.O.Ms No. 21, Revenue (CT-II) Department, Dt. 22-01-2018.
2. G.O. Ms No. 17, Revenue (CT-II) Department, Dt. 13-02-2019.
3. G.O. Ms No. 145, Revenue (CT-II) Department, Dt. 16-12-2020.
4. G.O. Ms No. 62, Revenue (CT-II) Department, Dt. 22-07-2021.
5. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 07/2022 - Central Tax, Dt. 26-05-2022.
6. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 12/2022 - Central Tax, Dt. 05-07-2022.
7. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, Lr No. CCT's Ref No. A(1)/128/2017, Dt. 12-08-2022.

ORDER:-

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette Dt.12.09.2022.

NOTIFICATION

In exercise of the powers conferred by section 128 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendment to the notification issued in G.O.Ms.No.21, Revenue (CT-II) Department, Dt. 22-01-2018, and as amended subsequently from time to time, namely:-

AMENDMENT

In the said notification, after the fourth proviso, the following proviso shall be inserted, namely: –

“Provided also that the late fee payable for delay in furnishing of **FORM GSTR-4** for the Financial Year 2021-22 under section 47 of the said Act shall stand waived for the period from the 1st day of May, 2022 till the 28th day of July, 2022.”.

2. This notification shall be deemed to have come into force with effect from the 26th day of May, 2022.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SOMESH KUMAR
CHIEF SECRETARY &
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of Commercial Taxes, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The P.S. to Principal Secretary(NR) to Hon'ble Chief Minister, Government of Telangana

The P.S. to Special Chief Secretary to Government, Revenue (CT&Ex) Department

Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER